

LETTER OF COMMENT NO. \$\int 3



Wednesday, March 25, 2009 4:40 PM Sent:

To: Adrian Mills; Diane Inzano; Joseph Vernuccio; Kevin Stoklosa; Kristofer Anderson; Mark Trench;

Meghan Clark; Peter Proestakes; Russell Golden; Vita Martin; Wade Fanning

Subject: FW: Proposed FSP FAS 157-e

From: Smith, Steve [mailto:Steve.Smith@Sharonview.orq]

Sent: Wednesday, March 25, 2009 4:15 PM

To: Director - FASB

Subject: Proposed FSP FAS 157-e

Technical Director,

I am fully supportive with all provisions of FSP FAS 157-e, as proposed, except for the effective date. I believe retroactive application to a prior interim or annual reporting period ended after December 15, 2008 should be allowed, if desired.

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